IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

FRIDAY, THE 31ST AUGUST 2007 / 9TH BHADRA 1929

WP(C).No. 26247 of 2007(Y)

PETITIONER:

T.R. RAVIPRASAD,
HIGH RANGE CONSTRUCTIONS COMPANY,
ELANTHOOR, PATHANAMTHITTA DISTRICT.

BY ADV. SRI.ARIKKAT VIJAYAN MENON

RESPONDENTS:

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1. SALES TAX OFFICER (WC & LT),
PATHANAMTHITTA.

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM.

3. DEPUTY TAHSILDAR (R.R),
TALUK OFFICE, PATHANAMTHITTA.

4. VILLAGE OFFICER, ELANTHOOR.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V..GIRI, J

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W.P.(C) No.26247 of 2007

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Dated this the 31st day of August, 2007

JUDGMENT

The petitioner, an assessee to sales tax on the rolls of the 1st respondent, aggrieved by Ext.P1 order of assessment, has preferred Ext.P2 appeal before the 2nd respondent. Ext.P3 is an application for early hearing of the appeal.

2. A portion of the demand which has been challenged in appeal relates to levy of entry tax on a road roller under the provisions of the Entry Tax Act. The payment under entry tax Act takes in an amount of Rs.94,849/-. Apparently the petitioner has remitted the said amount.

3. Ext.P1 order of assessment also acknowledges the payment of an amount of Rs.72,575/- by the petitioner. The petitioner has a case that due credit has not been given to the payment of entry tax which was effected under Ext.P4.

4. I have heard the learned counsel for the petitioner as also the learned Government Pleader. I have gone through the grounds raised in the appeal memorandum. In the facts and

circumstances of this case, I direct the Appellate authority, the 2nd respondent to dispose of Ext.P2 appeal within a period of three months from the date of receipt of a copy of this judgment. Inasmuch as that substantial portion of the demand contained in Ext.P1 seems to have been satisfied by the petitioner, enforcement of the further demand under Ext.P1 shall be kept in abeyance until the disposal of Ext.P2, on condition that the petitioner pays an amount of Rs.50,000/-(Rupees fifty thousand only) within one month from today.

This writ petition is disposed of as above.

(V.GIRI, JUDGE)

sj